

## **GOVERNMENT OF TELANGANA**

### **ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Act.No.23 of 2017) – State Tax – Rates of Tax on Goods and Services – Certain amendments - Notification - Orders – Issued.

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### **Revenue (CT-II) Department**

**G.O.Ms.No. 50**

**Dated: 16-06-2020**

**Read the following:**

1. G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. G.O. Ms. No. 175, Revenue (CT-II) Department, Dt. 25-07-2017.
3. G.O. Ms. No. 193, Revenue (CT-II) Department, Dt. 30-08-2017
4. G.O. Ms. No. 204, Revenue (CT-II) Department, Dt. 18-09-2017
5. G.O. Ms. No. 227, Revenue (CT-II) Department, Dt. 05-10-2017.
6. G.O. Ms. No. 250, Revenue (CT-II) Department, Dt. 21-11-2017
7. G.O. Ms. No. 252, Revenue (CT-II) Department, Dt. 22-11-2017.
8. G.O. Ms. No. 253, Revenue (CT-II) Department, Dt. 23-11-2017.
9. G.O. Ms. No. 280, Revenue (CT-II) Department, Dt. 12-12-2017.
10. G.O. Ms. No. 46, Revenue (CT-II) Department, Dt. 28-02-2018
11. G.O. Ms. No. 78, Revenue (CT-II) Department, Dt. 18-04-2018
12. G.O. Ms. No. 142, Revenue (CT-II) Department, Dt. 28-07-2018.
13. G.O. Ms. No. 171, Revenue (CT-II) Department, Dt. 20-08-2018.
14. From Commissioner of State Tax, Telangana, Hyderabad, letter in CCT's Ref No. A(1)/75/2017, Dt. 27-09-2018.

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### **ORDER :**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 16.06.2020.

### **NOTIFICATION No. 23/2018 – State Tax (Rate)**

In exercise of the powers conferred by sub-section (3) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification No.12/2017, issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*"Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."*

2. This notification shall be deemed to have come into force with effect from 20<sup>th</sup> September, 2018.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY & SPECIAL CHIEF  
SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government, Revenue (CT & Ex) Department.

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**